



**STATE BOARD OF EQUALIZATION**

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March 21, 1980

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Controller, Sacramento  
DOUGLAS D. BELL  
Executive Secretary

No. 80/52

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 5

In compliance with your Legislative Committee's proposal that you be informed of the various property tax bills and amendments being proposed by the State Legislature, we submit to you those measures introduced or amended recently that have reached our office.

We are including only those bills or constitutional amendments that we feel are of importance to you as an assessor. Bills concerning the functions of the tax collector, auditor, and other county or special district officials will usually be excluded.

The format used to summarize the legislative bills will include a brief analysis of the bill, action taken, date, and sections affected. Bills will be arranged by "general topic." An \* following the bill number indicates an amended version of a previously reviewed bill.

Copies of bills and amendments introduced may be obtained by placing orders with the Legislative Bill Room (State Capitol, Room 1149, Sacramento, 95814).

Sincerely,

Verne Walton, Chief  
Assessment Standards Division

VW:sk  
Enclosures

AB 3176

Author: Assemblyman Filante

Action: Introduced

Date: March 10, 1980

Affected Reference: Adds Section 51.5 and repeals and adds Sections 70 and 71 of the Revenue and Taxation Code

This bill would revise the existing system of determining base year value of real property and would revise the definition of "new construction."

AB 3031

Author: Assemblyman Levine

Action: Introduced

Date: March 6, 1980

Affected Reference: Adds Section 235 to the Revenue and Taxation Code

This bill would exempt real property which is developed to provide housing for persons with low or moderate incomes from taxation. The exemption may be claimed each year but only up to a cumulative amount which does not exceed 75 percent of the cost of developing such land for low- or moderate-income housing.

This bill would become operative only if the Assembly Constitutional Amendment which would authorize the exemption is approved by the voters.

AB 3155

Author: Assemblyman Deddeh

Action: Introduced

Date: March 10, 1980

Affected Reference: Amends Sections 98, 100, 100.1, 227, 437, 533, 534, and 731 of the Revenue and Taxation Code

Under existing law, assessment ratios for purposes of property taxation were recently changed from 25 percent to 100 percent of full value. This bill would conform additional sections to this change.

SB 1913

Author: Senator Sieroty

Action: Introduced

Date: March 10, 1980

Affected Reference: Amends Section 480 of the Revenue and Taxation Code

Under the existing laws relating to property taxation, if the document evidencing a change of ownership is recorded, then the statement shall be filed with the recorder at the time of recordation or with the assessor within 45 days from the date of recordation. This bill would delete the option in such circumstances of filing such statement with the assessor within 45 days from the date of recordation.

AB 2960

Author: Assemblyman Rogers

Action: Introduced

Date: March 6, 1980

Affected Reference: Adds Chapter 3.5 to Part 0.5 of Division 1 of the Revenue and Taxation Code

This bill would further implement the provisions of Article XIII A. It would provide that the right to remove petroleum and natural gas from the earth is a taxable real property interest and shall be separately enrolled from other real property interests. It would also provide for the assessment and allocation of such mineral rights.

AB 2283\*

Author: Assemblyman Thurman, et al.

Action: Amended in Assembly

Date: March 13, 1980

Affected Reference: Amends Section 423 of the Revenue and Taxation Code

This bill would provide that a city council or county board of supervisors may provide that the valuation to be applied to enforceably restricted land shall not exceed a percentage of the valuation that would have resulted by calculation under Section 110.1 of the Revenue and Taxation Code, as though such property was not subject to an enforceable restriction in the base year. Such percentage could not be less than 75 percent for specified types of land, and 90 percent for other types of land.

SB 1747

Author: Senator Ayala

Action: Introduced

Date: March 5, 1980

Affected Reference: Amends Sections 51201, 51231, 51238, and 51240 of the Government Code

This bill would provide that "agricultural use" under the Williamson Act shall include the use of land for housing for persons engaged in the production of an agricultural commodity and that agricultural laborer housing facilities shall be determined to be a compatible use within any agricultural preserve.

AB 1994\*

Author: Assemblyman Lockyer

Action: Amended in Assembly

Date: March 10, 1980

Affected Reference: Various codes and various sections

This bill would require the state to reimburse local governmental jurisdictions rather than local governmental agencies for revenue loss as a result of the business inventory exemption.

SB 1834

Author: Senator Marks

Action: Introduced

Date: March 6, 1980

Affected Reference: Repeals Sections 2 and 5 of Chapter 1405 of the Statutes of 1974

Existing law exempts from property taxation certain cargo containers principally used in the transportation of cargo by vessels in ocean commerce. Such exemption is operative from the lien date in 1975 to the lien date in 1980, inclusive, and after that date shall have no further force or effect.

This bill would make such exemption permanent.

AB 3035

Author: Assemblyman Wyman

Action: Introduced

Date: March 6, 1980

Affected Reference: Various sections of various codes

Present law regulates defined real property sales contracts, and requires specified disclosures relative to the lawfulness of the land division creating the parcel to be sold if the parcel was created by a division occurring on or after January 1, 1978.

This bill would require a conveyance to be executed within 10 days of making such a contract and would require a neutral escrow depository to hold the conveyance for delivery to the buyer upon satisfaction of the conditions set forth in the contract.

AB 1973\*

Author: Assemblyman Knox

Action: Amended in Senate

Date: March 12, 1980

Affected Reference: Adds Sections 2237.5, 5098, and 5098.5 to the Revenue and Taxation Code - Urgency Statute

This bill would permit an ordinary processing of refunds or credits of overpayments on the unsecured roll caused by the assessor using the pre-Proposition 13 secured tax rate.

SB 872

Author: Senator Schmitz

Action: Amended in Assembly

Date: March 10, 1980

Affected Reference: Special districts - Urgency Statute

This bill would permit any improvement district which is formed within a California water district to provide water, sewer, or reclaimed water service, the formation of which is completed by March 1, 1980, to be effective for assessment and taxation purposes for the 1980-81 fiscal year if the required statement and map or plat is filed on or before March 1.